

Exhibit E



U.S. Department of Justice

Bureau of Alcohol, Tobacco,
Firearms and Explosives

Martinsburg, WV 25405

www.atf.gov

907010:MCP
3311/302492

OCT 28 2014

Mr. Eric Lemoine
Black Aces Tactical
950 Lost Grove Circle
Winter Garden, Florida 34787

Dear Mr. Lemoine:

This refers to your correspondence to the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), Firearms Technology Industry Services Branch (FTISB), which accompanied your prototype sample of a 12 gauge, pump-action firearm fitted with a SigTac SB15 pistol stabilizing brace in lieu of a shoulder stock that your company is considering to manufacture and market. Specifically, you wanted to verify that this firearm is outside the purview of the National Firearms Act (NFA).

As background, the amended Gun Control Act of 1968, 18 U.S.C. § 921(a)(3), defines the term "firearm" to include *...any weapon (including a starter gun) which will or is designed to or may be readily converted to expel a projectile by the action of an explosive...[and]...the frame or receiver of any such weapon....*

With respect to the definitions of "handgun" and "pistol" under Federal statutes and implementing regulations, you may be aware that the amended Gun Control Act of 1968, 18 U.S.C. § 921(a)(29), defines "handgun" as, in part, *...a firearm which has a short stock and is designed to be held and fired by the use of a single hand....*

Additionally, 27 CFR § 479.11 defines "pistol" to mean *...a weapon originally designed, made, and intended to fire a projectile (bullet) from one or more barrels when held in one hand, and having (a) a chamber(s) as an integral part(s) of, or permanently aligned with, the bore(s); and (b) a short stock designed to be gripped by one hand and at an angle to and extending below the line of the bore(s).*

Further, the NFA defines "firearm" to include *...a shotgun having a barrel or barrels of less than 18 inches in length...[and]...any other weapon, as defined in subsection (e)....*

See 26 U.S.C. §§ 5845(a)(1) and (5).)

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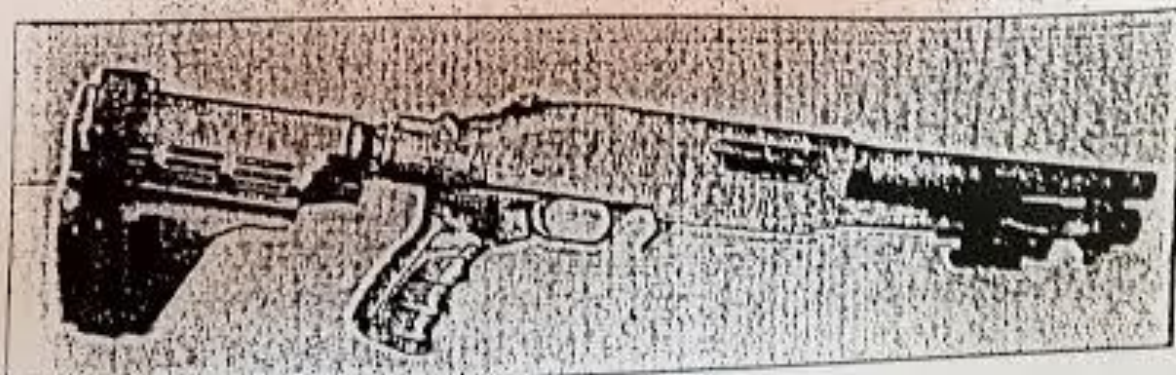
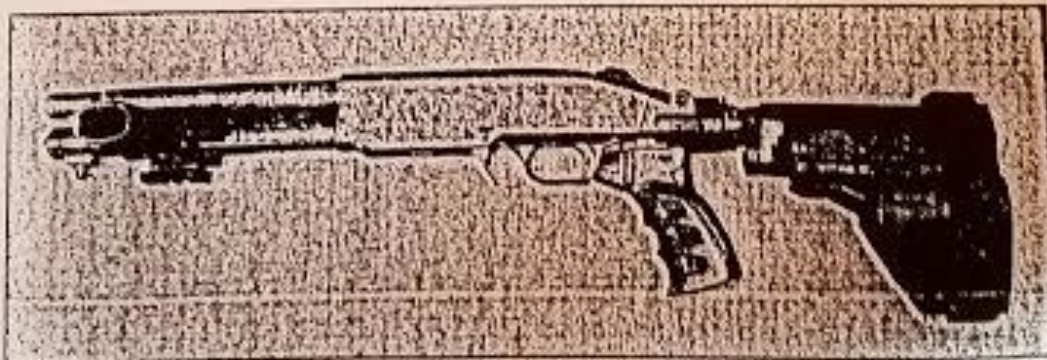
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Finally, the NFA, 26 U.S.C. § 5845(e), defines "any other weapon" as follows:

...any weapon or device capable of being concealed on the person from which a shot can be discharged through the energy of an explosive, a pistol or revolver having a smooth bore designed or redesigned to fire a fixed shotgun shell, weapons with combination shotgun and rifle barrels 12 inches or more, less than 18 inches in length, from which only a single discharge can be made from either barrel without manual reloading, and shall include any such weapon which may be readily restored to fire. Such term shall not include a pistol or revolver having a rifled bore, or rifled bores, or weapons designed, made, or intended to be fired from the shoulder and not capable of firing fixed ammunition.

In your letter, you state that the receiver of the submitted firearm is manufactured by your company in Florida, and has never been assembled as a part of a shotgun. As submitted, the weapon has the following attributes (see photos below):

- Utilizes a shotgun-type receiver that has never had a shoulder stock attached.
- Telescoping stock adapter attached to rear of receiver.
- AR-15 type receiver extension attached to telescoping stock adapter.
- SigTac SB15 pistol stabilizing brace attached to receiver extension.
- AR-15 style pistol grip.
- Forward pistol grip attached to action bars.
- Pump-action.
- Accessory rails.
- Utilizes a removable magazine (not submitted).
- 12 gauge, 9-1/4-inch smooth-bore barrel.
- Overall length of 27-1/4 inches.



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If an individual attaches a forward pistol grip to a pistol, the pistol is no longer designed to be held and fired by the use of a single hand; thus, it cannot qualify as a "handgun" or "pistol" as defined above in Federal statutes and regulations. Additionally, because it is no longer a pistol, it is not exempt from classification as an "AOW" pursuant to § 5845(e). A firearm of this type is properly classified an AOW if its overall length is less than 26 inches, or if it is actually concealed on the person.

With regard to the submitted sample, the inclusion of a forward pistol grip results in this firearm not qualifying as a "handgun" or "pistol" as explained above.

The submitted weapon, as described and depicted above, is a "firearm" subject to GCA provisions; however, it is not a "firearm" as defined by the NFA provided the SigTac SB15 pistol stabilizing brace is used as originally designed and NOT used as a shoulder stock. Please note that if the subject firearm is concealed on a person, the classification with regard to the NFA may change.

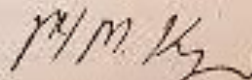
However, should an individual utilize the SigTac SB15 pistol stabilizing brace on the submitted sample as a shoulder stock to fire the weapon from the shoulder, this firearm would then be classified as a "short-barreled shotgun" as defined in the NFA, 26 U.S.C. § 5845(a)(1) because the subject brace has then been made or remade, designed or redesigned from its originally intended purpose.

We caution further that this classification pertains only to this type of firearm and its classification under Federal law. We recommend that you check with individual States to verify that it complies with their respective State laws and local ordinances.

To facilitate return of the submitted item, please provide FTISB with an appropriate FedEx or similar account number within 60 days of receipt of this letter.

We thank you for your inquiry and trust the foregoing has been responsive.

Sincerely yours,



Max Kingery

Acting Chief, Firearms Technology Industry Services Branch